

Transient Occupancy Tax

Transient Occupancy Tax (TOT) is charged in California when occupying a living space for short periods of time, such as a typical hotel stay. This page contains forms, due dates and penalty information relevant to businesses that offer such lodging.

Filing Periods

Quarter Filing	Months Included	Payment Delinquent After
1st Quarter	January - March	April 30
2nd Quarter	April - June	July 31
3rd Quarter	July - September	October 31
4th Quarter	October - December	January 31

Filing periods, due dates, and delinquent dates

Penalties & Interest

Penalties are assessed if payments are late. The penalties are a running total based on:

- 1st month after delinquent date: 10.5%
- 2nd month after delinquent date: 10.5%
- Each additional month after delinquent date: 0.5%

Available Forms

- [New Registration Form \(PDF\)](#)
- [Remittance Form for Humboldt Tourism Assessment \(PDF\)](#)
- [TOT Exemption Certificate for Government Agencies \(PDF\)](#)
- [TOT Remittance form](#)

Transient Occupancy Guidelines and FAQ's

- [TOT GUIDELINES](#)

Contact Us

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Public Access Office Hours
Monday-Thursday
9:00am-2:00pm
Closed Fridays

View or Pay Taxes Online

